and otherwise correct said assessment roll." The question is, whether this power to after, add to, take from, or otherwise correct and revise the assessment roll must be confined to the objections made; the language here is quite broad. They, the council, "shall have power to after the assessment roll."

A SPRAINED ANKLE.

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council, "shall have power to alter the assessment roll."

That is very broad.

The reduction of 20 per cent of the assessment roll would be an alteration of that roll, or adding to it would be an alteration. The provision is general and applies in terms to the whole assessment roll. The council in this case have not added to it, but the question is, if the council were satisfied that the whole valuation was 10 or 20 per cent too low, could they have added to it. The reduction of 20 per cent, is taking from it. The statute says: "And otherwise correct and revise said assessment because it was too low. The power to add to its given; an addition would not likely be an objection. It is said this must apply to an objection. People hardly ever object because their property is assessed too low. The divy council as the legislative tribuna of the city, is as a board of equalization vested with judicial functions, of passing upon objections and hearing the reasons for and against them. The council has a wide discretion in many respects and entrusted large control so far as the legislature from the first of the city to the local authorities.

There is another section which has been referred to, section 1787, in the same book.

There is another section which has been referred to, section 1787, in the same book.
It is as follows: "Said board of equalization is hereby authorized to administer
caths in the discharge of official duties, and tion is hereby authorized to administer caths in the discharge of official duties, and it may require property owners to give a statement to it of their taxable property and its value under oath, and it may summon such other persons to appear and testify before it as it may deem accessary to carry out the provisions of this act." It would seem from this that they have authority to summon witnesses and to hear all objections, and to pass upon the correctness of the work of the assessor. The board of equalization is made a tribunal to which any person feeling himself aggrieved may appeal and it would seem that the div council is vested with authority to examine the assessment roll, and to correct it, and my opinion is, it would have a right to make any reasonable alterations and corrections. It does not appear in the return that the council heard any evidence, nor does it appear that they did not, but the presumption would be that they acted upon reasonable evidence. The court would presume that Their acted presume that the return that the council heard any evidence, nor does it appear that they did not, but the presumption would be that they acted upon reasonable evidence. The court would presume that

THEY ACTED REASONABLY

unless there was some evidence to the contrary.

The case of Hagenmeyer vs. the Board of Equalization, reported in the 23d Pacific Reporter, page 14: This is a case decided by the supreme court of California, and it was an application by G. Hagenmeyer for a writ of review to annull an order of the board of equalization of Mendocino county raising his assessment of taxes. There was a judgment for the plaintiff and the board appealed. In that case the board raised the taxes instead of lowering them. The court said: "The further point is made in favor of the judgment of the court below, that the record does not show that the board took any evidence by which to be cuided in raising the assessment, and that under Section 3,676 of the political code, it could not, without any evidence raise an assessment. The record does not show by affirmative proof that the board din not act upon evidence to force it. Therefore, its order in the pramises is conclusive that it if act upon such evidence as was necessary. Humbola country vs. Dinsmars. 75 unless there was some evidence to the con-

CLUTE KNOCKED OUT

Cal., 604, 607, 608, 17 Pac., Rep. 710. For the reasons stated we advise that the judgment be reversed."

The court there holds that where the retuga does not show that evidence was not heard, the presumption is that it was. The city council in this case is vested with judicial functions, and with a discretion. The court will not control that discretion within the limits given.

In Desty on Texation, volume 2, page 631, the author says: "Certiorari may i sue to

sente and improvements as already have been or may be hereafter religion in value been or may be hereafter religion in value the control of action to be reduced to 80 per cent, the value time of each to be reduced to 80 per cent, the value time of each to be reduced to 80 per cent, the value time of each to be reduced to 80 per cent, the value time of each to be reduced to 80 per cent, the value time of each to be reduced to 80 per cent, the value time of each to be reduced to 80 per cent, the value time of each to be reduced to 80 per cent, the value time of each to be reduced to 80 per cent, the value time of each to be reduced to 80 per cent, the theory of the value of

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Certiorari.

In Desty on Texation, volume?, page 631, the author says: "Certiforari may i sue to all inferior tribunals in cases where they proceed illegally, and there is no appeal or one plain speedy or adequate remedy: but an error of judgment, either as to the facts or law of the case cannot be inquired into in such ault; and where the inferior tribunal had where the inferior tribunal to the presentes to see the tribunal t

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Pure Linen 68-inch Damask at 70c, cheap at 80c.

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Offices 20 yards splendid Gingham for \$1; 16 yards splendid Dress Gingham for \$1; 10 yards splendid Biesched and Unbleached for \$1; 20 yards Grash for \$1, worth \$1.50; 10 yards Grash for \$1, worth \$1.50; 10 yards Grash for \$1, worth \$1.50; 10 yards Grash for \$1, worth \$1.60; Pinnel Flannels 125;c, worth 23c; Grey Fhannel 105;c, worth 23c; splendid fine White Flannels at 25c, cheap at 35.

20 pieces each White Lineu Damask at 46c, 50c, 60c, 70c and 80 per yard, greatest bargains ever offered; 200 dozen Damask and Huckaback Towels at 10c, 15c, 20c and 25c each; the latest noveities in Chair Tidies at 10c, 25c, 35c, 50c, 60c and 75c; they will asionish you; beautiful Table Cloths in Turkey Red, Chenille, Turcoman, etc., at prices to make you buy.

prices to make you buy.

Blankets at \$1.10, \$1.25, \$1.35, \$1.50, \$1.80, \$3, up to \$10, specially reduced for this sale;
Coulon Hatting Quilts, 75c, 90c, \$1, \$1.25, \$1.75, \$2.35, \$2.75, \$3; no such value can be

Our Eoys' and Children's Clothing Department

Offices Splendid Heavy Suits at \$1.50, \$2, \$2.30, \$2.70, \$3.25, \$2.75 and upwards; stylish Overcoats at \$1.50, \$2.10, \$2.75, \$3.35, \$4.50, \$3 and upwards; Boys' they Undershirts and Drawers. Men's Undershirts Grey Mixed, at 35c, and upwards. Our space does not permit mentioning one-hundredit part of the pargains we have to offer. Come and look and profit.

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We have imported this year a larger stock of Closks than has ever before been shown

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Choice and new goods in new designs.

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